

### Agency Overview

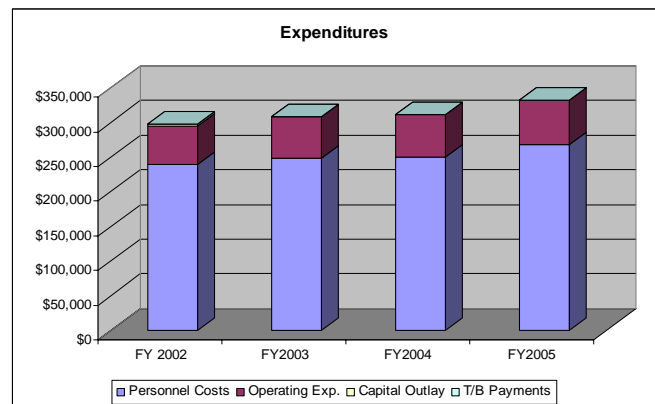
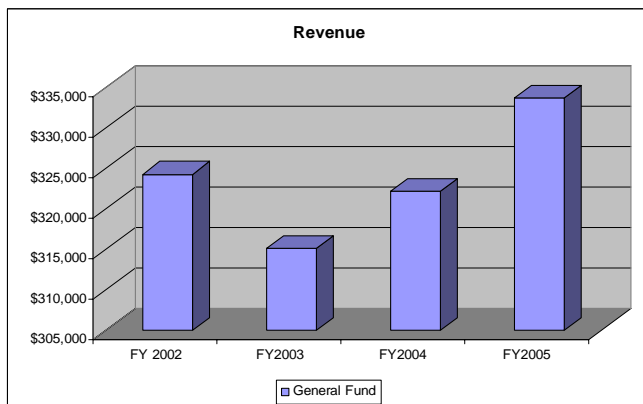
The Board hears appeals of County Board of Equalization decisions concerning property tax values and exemption claims and appeals of State Tax Commission decisions concerning almost every state tax. Three part time Board members are appointed by the Governor and hear appeals in the area of the state where they reside.

### Core Functions/Idaho Code

Idaho Code Title 63 Chapter 38 describes and sets out the duties of the Board. Administrative rules 36.01.01 expand on the procedures the Board follows to ensure due process and timely decisions for all parties.

### Revenue and Expenditures

Revenue	FY 2002	FY 2003	FY 2004	FY 2005
General Fund	\$324,300	\$315,100	\$322,200	\$333,700
<b>Total</b>	<b>\$324,300</b>	<b>\$315,100</b>	<b>\$322,200</b>	<b>\$333,700</b>
Expenditure	FY 2002	FY 2003	FY 2004	FY 2005
Personnel Costs	\$239,300	\$247,900	\$250,400	\$268,300
Operating Expenditures	\$55,600	\$60,200	\$61,400	\$63,300
Capital Outlay	\$3,200	\$0	\$0	\$0
Trustee/Benefit Payments	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$298,100</b>	<b>\$308,100</b>	<b>\$311,800</b>	<b>\$331,600</b>



### Profile of Cases Managed and/or Key Services Provided

Cases Managed and/or Key Services Provided	FY 2002	FY 2003	FY 2004	FY 2005
Appeals filed	456	427	292	275
Appeals settled, dismissed or withdrawn	339	264	143	131
Decisions Reversed	20	20	18	41
Decisions Modified	28	31	33	22
Decisions Affirmed	69	73	98	81
Decisions Rendered	117	124	149	144
Appeals of Board Decisions to District Court	10	4	14	13

**Performance Highlights**

With a statutory decision deadline of May 1 each year, the primary performance measurement is the final disposition of cases in a timely manner. Of concern is the amount of time between the hearing and rendering of a final decision. Many factors outside the Board's control affect the final disposition of cases, for example, three Board Members, the expertise of Board Members, filing dates of the appeals, the number of appeals, the complexity of the issues, the parties cooperation for a timely hearing, a full staff, the number of discovery, continuance and pre and post hearing motions. In 2002 the average time between hearing and rendering of a final decision was 84 days, 2003: 106 days, 2004: 101 days and 2005: 117 days.

**For More Information Contact**

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